

1-1 By: Hegar S.B. No. 804  
1-2 (In the Senate - Filed February 18, 2011; March 1, 2011,  
1-3 read first time and referred to Committee on Economic Development;  
1-4 March 28, 2011, reported favorably by the following vote: Yeas 7,  
1-5 Nays 0; March 28, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the use of revenue from the hotel occupancy tax by  
1-9 certain counties.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 352.1033, Tax Code, is amended by  
1-12 amending Subsection (a) and adding Subsections (c) and (d) to read  
1-13 as follows:

1-14 (a) Subject to Subsection (c), the [The] revenue from a tax  
1-15 imposed under this chapter by a county that borders the Gulf of  
1-16 Mexico authorized to impose the tax by Section 352.002(a)(6) may be  
1-17 used only to:

1-18 (1) clean public beaches;

1-19 (2) acquire, furnish, or maintain facilities,  
1-20 including parks, that enhance public access to beaches;

1-21 (3) provide and maintain public restrooms on or  
1-22 adjacent to beaches or beach access facilities;

1-23 (4) provide and maintain litter containers on or  
1-24 adjacent to beaches or beach access facilities;

1-25 (5) create, renovate, promote, and maintain parks  
1-26 adjacent to bays, rivers, and other navigable waterways if the  
1-27 county does not operate a public beach on the Gulf of Mexico; and

1-28 (6) advertise and conduct solicitations and  
1-29 promotional programs to attract tourists and convention delegates  
1-30 or registrants to the county or its vicinity, any of which may be  
1-31 conducted by the county or through contracts with persons or  
1-32 organizations selected by the county.

1-33 (c) In addition to the uses allowed by Subsection (a), a  
1-34 county authorized to impose a tax under this chapter by Section  
1-35 352.002(a)(6) that has a population of 50,000 or less and in which  
1-36 there is located at least one state park and one national wildlife  
1-37 refuge may use the revenue from the tax to:

1-38 (1) acquire, construct, furnish, or maintain  
1-39 facilities, such as parks, aquariums, birding centers and viewing  
1-40 sites, history and art centers, nature centers, and trails;

1-41 (2) advertise and conduct solicitations and  
1-42 promotional programs to attract conventions and visitors;

1-43 (3) clear public land; and

1-44 (4) provide and maintain public restrooms and litter  
1-45 containers on public land.

1-46 (d) The limitation prescribed by Subsection (b) does not  
1-47 apply to the use of revenue from a tax imposed under this chapter by  
1-48 a county to which Subsection (c) applies.

1-49 SECTION 2. This Act takes effect immediately if it receives  
1-50 a vote of two-thirds of all the members elected to each house, as  
1-51 provided by Section 39, Article III, Texas Constitution. If this  
1-52 Act does not receive the vote necessary for immediate effect, this  
1-53 Act takes effect September 1, 2011.

1-54 \* \* \* \* \*